

--- “Series of 1897” - 15 POUNDS - Blue - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- trial colour, or die proof - *without* the imprint - design is 115 x 60 mm. ---

--- recess printed in bright blue ink - on fine white wove with an indistinct horizontal mesh ---

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Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

Under the new regime, the duty on all domestic or imported products was paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. ... Tobacco products manufactured in Canada before June 1st 1908, but still in an excise bonding warehouse as of that date, continued to be stamped with the old green, red or black stamps. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa”.

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The catalogue should list the recess printed fifteen pounds blue “Series of 1897” Coupon stamp as:

**RM-369 DP** - 15 pounds, blue, die proof, on fine white wove paper

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★**RM-369 DP** - 15 pounds, in brilliant blue, a trial colour or die proof,  
*without the imprint*, on fine white proof paper

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File path is [ c:\ CR - STAMPS \ RM\_STAMPS \ COUPON \ 1897 \ Blue \ 15 pounds ],  
In MS Word 2007 for Windows 7,  
Formatted for a HP CP 1525 Laser Jet,  
November 3rd 2013, JBH